

SCHEDULE 20.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PUBLIC WORKS & ENGINEERING - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The General Fund Public Works and Engineering Department (PW & Eng.) is comprised of three groups: (1) Neighborhood Protection, (2) Traffic Management and Maintenance / Facilities Maintenance, and (3) Engineering, Construction and Real Estate (ECRE), formerly called Capital Projects.

In addition to the General Fund groups, Enterprise Fund - Public Utilities, Special Funds - Street Maintenance and Traffic Control and Street and Drainage Maintenance, and Revolving Fund - Fleet Management receive services from PW & Eng. Administration. Thus the costs for this service are also allocated to these funds and the Department's operating expenditures (all funds) is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW & ENG. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
F&A ADMINISTRATIVE SERVICES	4,039	645	4,684	
F&A INFORMATION SERVICES	3,369	396	3,765	
F&A PURCHASING SERVICES	778,462	287,904	1,066,366	
F&A FINANCIAL SERVICES	63	8	71	
AFFIRMATIVE ACTION	1,129,181	115,265	1,244,446	
MAYOR'S OFFICE - EXECUTIVE	44,094	68,953	113,047	
HUMAN RESOURCES	415,463	77,187	492,650	
CONTROLLER'S OFFICE	116		116	
HEC LEASE EXP		25,478	25,478	
Total allocated additions:	2,374,787	575,836	2,950,623	2,950,623
Total to be allocated:	\$2,374,787	\$575,836		\$2,950,623
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW & ENG. ADMIN
Schedule of costs to be
allocated by function

	Total General & admin	ADMIN
Other expense and cost		

SUPPLIES		
OTHER CHARGES		
Functional cost		
Additions: 1st		
Others	2,374,787	2,374,787
Reallocate admin		(2,374,787) 2,374,787
Allocable costs	2,374,787	2,374,787
1st Allocation	2,374,787	2,374,787
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Additions: 2nd		
Others	575,836	575,836
Reallocate admin		(575,836) 575,836
Allocable costs	575,836	575,836
2nd Allocation	575,836	575,836
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Total allocated	\$2,950,623	\$2,950,623
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW & ENG. ADMIN
Detail allocation of
ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW ECRE. ADMIN	864	0.233	\$5,550	\$30,185	\$35,735	\$1,346	\$37,081
PW & ENG. OTHER	72,769	19.684	467,456	2,542,319	3,009,775	113,348	3,123,123
PW FLEET MGT/118	9,294	2.514	59,703	2,229	61,932	14,477	76,409
HOUSTON TRANSTAR	2,495	0.674	16,027	598	16,625	3,886	20,511
PW DRAIN MGT/227	22,339	6.042	143,502	5,357	148,859	34,796	183,655
PW PUB UTIL./701	245,943	66.527	1,579,896	(3,138,978)	(1,559,082)	383,092	(1,175,990)
PW ECRE. DESIGN	13,089	3.540	84,082	457,288	541,370	20,388	561,758
PW ECRE. REAL ES	1,502	0.406	9,649	52,475	62,124	2,340	64,464
PW ECRE. PLANNIN	1,389	0.380	8,922	48,527	57,449	2,163	59,612
Subtotal	369,684	100.000	2,374,787		2,374,787	575,836	2,950,623
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Total	369,684	100.000	\$2,374,787		\$2,374,787	\$575,836	\$2,950,623
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(A) Alloc basis: Department's Operating Expenditures (All funds)

Source: FY 2002 Actual Exp., and CAFR

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW & ENG. ADMIN
Departmental Cost
Allocation Summary

	Total	ADMIN
PW ECRE. ADMIN	\$37,081	\$37,081
PW & ENG. OTHER	3,123,123	3,123,123
PW FLEET MGT/118	76,409	76,409
HOUSTON TRANSTAR	20,511	20,511
PW DRAIN MGT/227	183,655	183,655
PW PUB UTIL./701	(1,175,990)	(1,175,990)
PW ECRE. DESIGN	561,758	561,758
PW ECRE. REAL ES	64,464	64,464
PW ECRE. PLANNIN	59,612	59,612

Direct Billed

Total	\$2,950,623	\$2,950,623
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